BENGAL SECRETARIAT LIBRARY

FINANCIAL REVIEW

AN ABSTRACT

OF THE

PROVINCIAL AND LOCAL FINANCIAL SYSTEM OF BENGAL,

From the year 1871-72 to 1875-76.

BY

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Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1876.

INDEX.

	Page.
Introduction	1
Provincial finance	3
Provincial services	3
Decentralization scheme	3
Success of the scheme	4
Bengal Financial Department	5
Imperial allotments	6
Separation of Assam	7
Opening balance	8
Former system of accounts	8
New form of accounts	10
Accounts of five years	11
Analysis of accounts	14
Allotment from Government of India	14
Jails	15
Registration	16
Police	16
Education	17
Medical	17
Marine	19
Miscellaneous	19
Contributions	19
Public Works	19
Printing	20
Minor Establishments	20
Rents, rates, and taxes	20
Debt heads	20
Opening and closing balances	20

PAGE.

Famine accounts 22
Allocation of famine expenditure 22
Provincial reserve 25
Origin of provincial reserve 25
Original classification of local funds 27
Revised classification 28
Opening balance of provincial reserve 31
Accounts for five years 31
Explanation of accounts 34
History of the funds 35
Pound Fund 35
Pleadership Examination Fund 36
Police Clothing Fund 37
Circuit-house Fund 37
Darjeeling Improvement Fund... 38
Local Public Works 39
Resumé of provincial accounts 41
Application to Supreme Government for a special grant 43
Conference at Government House 43
Financial position, excluding famine expenditure 43
Adjustment of liabilities 46
Final result 46
Local finance 49
Explanation of term "Local funds" 49
Management of funds 51
Opening balances 51
Accounts of five years 51
Closing balances 58
Adjustment of accounts of District Road Funds 58
Proposed levy of contribution from District Road Fund for famine expenditure 58
Estimate for 1876-77 61
Appendix I.

BENGAL SECRETARIAT

INTRODUCTION.

In consequence of the extraordinary heavy expenditure which the Local Government was forced to incur for relief works during the Famine of 1874, the balances at the disposal of the Government of Bengal have not only all been absorbed, but, according to accounts submitted by the Accountant-General, the Provincial Government required a special grant from the Government of India of eighty-three lakhs of rupees to liquidate all its liabilities, and to open the accounts of the year 1876-77 with a small working balance of five lakhs to meet unforeseen charges that may occur during the coming year.

It soon became evident that without such assistance the Local Government could not hope to carry on successfully and efficiently the financial administration of the province; and on a representation having been made to the Government of India to this effect, His Excellency the Governor General in Council was pleased to order that the accounts of the province should be so adjusted as to leave the Provincial Funds with a clear balance of five lakhs of rupees to open the accounts of the year 1876-77.

This order of the Supreme Government has had the effect of imparting a very marked feature to the financial

administration of the province, inasmuch as it wipes off all its liabilities and opens the accounts of the year 1876-77 with an unencumbered and fresh balance of five lakhs of rupees—an amount very nearly equal to the opening balance under Provincial Services when the decentralization scheme came into force in 1871-72.

Under these circumstances, the present time seems to be a most desirable opportunity for reviewing the whole provincial system of finance since the inauguration of the provincial scheme. For the purposes of this review, the subject will be divided into two parts—

Part I.—Provincial Finance.
,, II.—Local Finance.

With the above introductory remarks, the review begins.

CHAPTER I.

PART I.—PROVINCIAL FINANCE.

For facility of comprehension, the review under head of Provincial Finance will be subdivided into two sections, viz.—

Section I.—Provincial Services.

Section II.—Provincial Reserve.

Hitherto it has been the practice to review the section of Provincial Reserve under the head of Local Finances, but as the money under the Provincial Reserve Fund, although raised locally, is at the entire disposal of the Local Government for general administrative purposes, and is not restricted by law or rule to expenditure for specific purposes like the so-called local funds, it is considered more correct to review the Provincial Reserve under the head of "Provincial Finance."

SECTION I.—PROVINCIAL SERVICES.

Decentralization scheme.

The scheme for the decentralization or localization of Indian finances was brought into operation from the commencement of the official year 1871-72. Under this scheme, the Government of India enlarged the powers and responsibilities of the Local Governments of presidencies and provinces in respect to public

expenditure in some of the civil departments, and several departments of the administration were made over to the management of the Local Governments with fixed sums of money allotted by the Supreme Government from the Imperial Exchequer for the purpose of carrying on the works of these departments. The Resolution of the Government of India printed as an Appendix to this review, explains the scheme.

The accounts given in the Financial Chapters of the administration reports of successive years contain information on the system of provincial financing for each year; but now that it is decided to review the whole financial system since the decentralization scheme has been in force—for the last five years—the present report will show in a comprehensive form the working of the financial administration for the quinquennial period from 1871-72 to 1875-76.

Success of scheme.

In regard to the success of the scheme, Sir George Campbell expressed himself as follows:—

"The Lieutenant-Governor would ask to be allowed to "submit his humble testimony to the wisdom and practical "efficiency of the system of provincial finance inaugurated by "the Government of the late Earl Mayo. It seems to him "that, for a beginning, it went quite far enough, and not too "far; that it has most successfully supplied a motive to "economy and method which has taken full effect; that it "has immensely diminished the friction between the Supreme "and subordinate Governments to which the finance of the "civil departments continually give rise; and that it has "enabled the Local Governments to mould and shape the

" departmental establishments and expenses with a view to " their efficiency and their adaptation to local requirements " in a way which was impossible under the old system. The " experiment has been, the Lieutenant-Governor ventures to " say, a complete and unalloyed success."

To this authoritative and indisputable conclusion, recorded by Sir George Campbell, it is scarcely necessary to add that the scheme has continued to work up to date with the greatest success, and a large measure of this satisfactory issue is due to the consideration shewn by the Supreme Government in all matters of provincial finance.

Bengal Financial Department.

A new and separate department, called the Financial Department of the Government of Bengal, was formed in the Bengal Secretariat in order to permit the Local Government to exercise a closer supervision over, and scrutiny into, provincial and local finances. There has of course been much less friction in the financial administration of the province than before; the Local Government has had very much less occasion to trouble the Supreme Government with long references and reports; while the Supreme Government has been much less often put to the pain of having to negative measures, wise and desirable in themselves, merely on the ground of expense. The hands of the Local Government have been much strengthened; it has been enabled to localise much more than heretofore the administration of the disbursing departments of Public Works and Education; and, in short, this localization of responsibility and power has been, and will be, productive of much economy and efficiency.

Imperial allotments.

In this review it will be well to deal, firstly, with the imperial allotments made to the Government of Bengal. The following statement shows the assignment originally granted to this province, and the alterations and modifications made to this allotment from time to time up to the end of 1875-76:—

	Rs.	Rs.
Original assignment as per Resolution of 1870 ...	.....	1,16,85,920
Add—		
For official postage	48,930	
„ transfer from medical services	66,490	
„ petty construction and repairs	65,080	
„ other items	76,680	
„ evident discrepancies in previous statements ...	63,557	
„ pay of medical officers at civil stations ...	3,85,000	
„ sub-divisional establishments	1,00,000	
„ cemetery establishment	4,000	
„ miscellaneous services	2,67,070	
„ purchase of books and publications ...	7,600	
„ European vagrants	11,500	
„ compensation for Acra Brick Factory ...	28,000	
„ office and house rent	82,000	
„ ground rent	6,566	
„ rent of Calcutta Small Cause Court ...	14,400	
„ ground rent	1,180	
„ Botanical Garden	52,500	
		12,80,553
		1,29,66,473
Deduct—		
For transportation of convicts	15,000	
„ pay of native medical pupils	5,400	
„ pay of medical officers in charge of civil stations	3,85,000	
„ fees for licensing cargo boats	2,600	
„ receipts of Public Works Department ...	1,07,090	
„ repairs of Calcutta University	5,700	
„ reduction of allotment for office rent ...	21,000	
„ transfer to Assam province	13,30,000	
„ Tezpore Lunatic Asylum transferred to Assam	2,856	
„ Public Works charges connected with Salt Department	13,683	
		18,88,329
		1,10,78,144

It will be seen from this statement that the original assignment for Bengal was Rs. 1,16,85,920. From time to time, under the orders of the Government of India, certain sums have been added to, or deducted from, the original allotment, according as certain services were transferred to the management of the Bengal Government or withdrawn from under its control. The principal item in these modifications is the reduction of Rs. 13,30,000 from the provincial assignment on the separation of the Assam districts from the territories under the Lieutenant-Governorship of Bengal. The Imperial Government decided that the most equitable mode of dividing the provincial assignment heretofore made to Bengal, between the new provinces of Bengal and Assam, was to allot to Assam the actual average expenditure within its limits upon provincial services during the last three years of its connection with Bengal, reducing the Bengal estimate by the same amount. The average expenditure was ascertained to be—

Separation of Assam.

	Rs.
On provincial public works	5,30,000
,, other provincial services	8,00,000
Total ...	13,30,000

and the Bengal assignment was accordingly reduced by this amount, and it stands at the end of 1875-76 at Rs. 1,10,78,144, as shewn in the statement. It must be borne in mind that this statement deals with the permanent or fixed annual allotments made by the Government of India for provincial services in Bengal, and therefore does not include any special or extraordinary grants which the Supreme Government has

made for specific purposes, and which do not recur annually. These latter, although not separately shown in the accounts, are nevertheless distinct from the annual imperial allotment.

Opening balance.

The point in this review which deserves to be noticed next is the amount of the opening balance of 1871-72. *Primâ facie* it would seem that a new scheme can scarcely be expected to have an opening balance at its birth. It therefore becomes necessary to explain that in March 1871 the Government of India determined (in order to enable Local Governments to inaugurate successfully the decentralization scheme,) to make special allotments of funds to begin with in addition to the regular annual imperial allotments. The regular imperial allotments were made on the basis of the budget grants for 1870-71; but as savings had been effected in these grants, His Excellency the Governor-General in Council was pleased to allow a special assignment from these savings to Local Governments, and the Bengal share of the assignment was Rs. 5,32,870. This sum, therefore, represents the opening balance of Provincial Services at the commencement of the scheme of provincial finance.

Former system of account.

The accounts given in the administration report for 1871-72, the first year of the existence of the decentralization scheme, showed a much larger opening balance, and some explanation is therefore needed of the great difference between previous figures and those now to be shewn. The following statement shows the accounts of receipts and charges of provincial and local finances, as already rendered, for the year 1871-72.

Statement shewing Receipts and Charges of Provincial Finances, 1871-72.

Items.	Receipts.	Charges.
	Rs.	Rs.
Opening balance	27,86,077	.....
Allotment from Imperial Revenues	1,23,09,990	.....
Police	5,07,928	51,21,604
Jails	6,61,300	14,84,101
Registration	3,66,978	2,86,732
Education	3,90,361	19,58,190
Medical	47,379	9,00,359
Printing	24,602	1,16,438
Public works	8,46,622	30,08,751
Miscellaneous { General	1,24,323	84,898
Miscellaneous { Cattle-trespass fines	2,08,050	90,165
Local rates and taxes	5,82,216	11,96 792
Total Provincial account	1,88,55,826	1,42,48,031
Local Funds	5,36,088	5,45,455
Municipal Funds on Government works	9,93,308	10,11,022
Grand Total	2,03,85,222	1,58,04,507
Advances and suspense account	3,06,812	3,41,917
Trust Funds	1,63,301	1,69,901
	2,08,55,335	1,63,16,325
Closing balance	.....	45,39,010
	2,08,55,335	2,08,55,335

The opening balance for 1871-72, which is shewn as Rs. 27,86,077, is arrived at by taking into one lump sum the balances of all local funds, and adding thereto the special imperial assignment of Rs. 5,32,870 above referred to. From this it will be seen that at the commencement of the decentralization scheme the receipts and charges of all provincial and local funds were shewn in one general account.

New form of accounts.

But in 1873 the Supreme Government ruled that it became absolutely necessary, as proved from past experience, to keep distinct from local funds the records of the receipts and charges which, from 1871-72, had been transferred from the Imperial to the Provincial Services. A discretion on this point was allowed to Local Governments in the first instance, and some of them had exercised it more or less in absorbing several heads of local funds in their estimates and accounts of Provincial Funds. This arrangement having proved inconvenient, what had been done to this end was ordered to be undone, and all the receipts and charges for 1871-72 and 1872-73 had to be recast under the division of Provincial Funds and under the old division of Local Funds. By old division of Local Funds is meant a separate head of accounts which was in vogue before the introduction of the provincial service scheme, in which, besides the receipts and charges classified as imperial, a large number of receipts and charges were classified under various local funds.

Under these orders of the Supreme Government, amplified by the orders of the Government of Bengal, the accounts were recast, and the form for showing the accounts of the

province exhibited five separate heads; the opening balance of 1871-72 being divided under these heads as follows:—

				Rs.
1. Provincial Services	...	...	...	5,32,870
2. Provincial Reserve	...	...	...	15,12,387
3. Local Funds	...	...	...	5,33,495
4. Municipal Funds	...	...	...	1,61,135
5. Trust Funds	...	...	...	46,190
		Total	...	27,86,077

The present section of this chapter deals only with the first of these heads, viz. Provincial Services; the other heads will be treated in other sections.

Under head of Provincial Services have been classified the receipts and charges of such departments only as have been transferred from the immediate control of the Imperial to the direct management of the Provincial Government, as explained above.

Accounts of five years.

The following statement exhibits the accounts of the receipts and charges of Provincial Services during the quinquennial period under review, *i.e.* from 1871-72 to 1875-76.

Accounts of Provincial Services

Major heads.	Receipts.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Allotment from the Government of India.	1,23,09,990	1,32,03,836	1,23,43,066	1,10,41,600	1,10,78,144
II. Provincial rates and taxes ...	.....	.....	.....	.....	.....
III. Jails	5,45,300	7,77,702	9,67,971	8,71,980	9,61,250
IV. Registration	3,66,978	4,34,657	4,71,861	5,65,734	6,51,000
V. Police	4,58,246	27,918	49,486	41,895	68,950
VI. Education	3,90,360	3,80,007	4,78,540	5,02,363	5,00,000
VII. Medical	47,753	76,490	1,12,253	1,53,879	1,60,000
VIII. Printing	24,602	53,878	53,921	55,192	59,970
IX. Marine	.....	.....	.....	409	300
X. Miscellaneous	98,460	1,30,624	33,70,092 2,797	77,29.059	1,00,000
XI. Public Works	95,633	1,45,268	2,94,120	1,32,860	1,28,500
Debt heads	3,06,813	4,59,098	2,79,351	4,26,688	3,05,000
Total ...	1,46,44,135	1,56,89,478	1,84,23,459	2,15,21,659	1,40,13,114
Opening balance ...	5,32,870	22,23,126	35,58,298	—19,037	23,64,287
Grand Total ...	1,51,77,005	1,79,12,604	2,19,81,757	2,15,02,622	1,63,77,401

* Adjustment of

from 1871-72 *to* 1875-76.

Major heads.	Expenditure.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Refunds	16	27,248	28,413	22,505	22,000
II. Provincial rates and taxes ...	.....	.....	.....	.....	.....
III. Jails	14,84,100	16,82,453	19,23,105	17,90,083	16,90,000
IV. Registration	2,86,732	3,05,191	3,25,434	3,98,824	4,68,000
V. Police	50,30,304	45,39,047	46,41,393	39,77,918	40,00,000
VI. Education	19,58,190	20,31,719	24,65,495	25,11,658	25,53,000
VII. Medical	9,00,359	11,36,289	13,78,747	13,14,289	13,50,000
VIII. Printing	1,16,439	1,60,436	3,09,542	2,73,928	2,15,000
IX. Marine	.....	.....	.....	485	480
X. Contributions	.....	.....	47,30,763	29,36,065	1,02,00,000
XI. Miscellaneous	2,512	1,49,058	4,19,904	1,36,984	1,25,000
XII. Minor Establishments	19,480	42,517		2,84,192	3,61,000
XIII. Public Works	27,42,733	36,07,314	52,31,770	48,89,762	33,28,000
XIV. Petty construction and repairs...					63,400
XV. Rents, rates, and taxes	71,087	1,60,545	1,81,065	1,70,942	1,80,000
Debt heads	3,41,918	5,12,489	3,65,163	4,30,099	3,40,000
Total ...	1,29,53,879	1,43,54,306	2,20,00,794	1,91,38,335	2,48,95,830
Closing balance ...	22,23,126	35,58,298	—19,037	23,64,287	—85,18,479
Grand Total ...	1,51,77,005	1,79,12,604	2,19,81,757	2,15,02,622	1,63,77,401

old error.

In examining the above statement, it should be borne in mind, firstly, that the figures for 1871-72, 1872-73, and 1873-74, include the receipts of, and charges for, the newly-created province of Assam; secondly, that the figures for the remaining two years show the accounts of the Bengal province only; and thirdly, that the figures for 1875-76 are mere regular estimates, and that the charges under the major heads of "Contributions" represent the grants which the Government must make to district committees to enable them to liquidate the debt incurred by them for relief operations. It should also be noted at the onset that the accounts of 1873-74, 1874-75, and 1875-76, exhibit large and heavy famine receipts and expenditure under the three major heads—

Miscellaneous,

Contributions,

Public Works,

which very considerably disturb the normal condition of the accounts. The normal receipts and charges under the other major heads are not disturbed to any extent by the occurrence of the famine of 1873-74.

Analysis of accounts.

The following analysis is offered of the figures under the several major heads of accounts. This analysis does not profess to scrutinize the propriety of the financial administration, but simply to try and afford some explanation of the variations in the receipts and charges from year to year:—

Allotment from the Government of India.—The remarks given in a previous paragraph of this review will have shown

the variations in these allotments, and it now remains only to explain that the year 1872-73 shows an unusually large increase, compared with the preceding and following years, in consequence of a special grant of Rs. 9,66,677 from the Supreme Government:—

	Rs.
For price of Sudder Court and capitalized Calcutta rent ...	8,66,677
„ Burdwan Fever Relief	1,00,000

Jails.—The charges and receipts compare as follows:—

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
Charges ...	14,84,100	16,82,453	19,23,105	17,90,083	16,90,000
Receipts ...	5,45,300	7,77,702	9,67,971	8,71,980	9,61,250
Net charges ...	9,38,800	9,04,751	9,55,134	9,18,103	7,28,750

This comparison brings out a curious result, *i.e.*, that although the charges have increased, the jail receipts have also increased, and the difference between charges and receipts is very nearly uniform throughout, until in 1875-76 the difference is less by about 2 lakhs. Jail receipts are mainly dependent on the sale of jail manufactures; and the larger the manufactures, the larger must be the expenditure for purchase of raw material. During the five years under review, there has certainly been some increase of jail establishments; and during the seasons of scarcity of 1873-74 and 1874-75, the dearness of provision has been a temptation to crime, and has somewhat added to the number of prisoners, whose dieting must have swelled the expenditure. The receipts of the years 1874-75 and 1875-76 contain large sums of special grants made by the Government of India for the gunny bags manufactured for famine purposes.

Registration.—There has been a steady increase in receipts and charges under this head, and this is owing to the extension of rural registering offices. The Registration Department is the only department in the Provincial Service in which the income is susceptible of much expansion. It may be noted, however, that the charges for the construction of registration buildings are not included under this budget head, but are provided for in the Public Works Department budget.

Police.—Sir George Campbell, in a note dated 16th May 1873, recorded that the Bengal Police was transferred to the management of the Local Government on a totally different financial position from some other departments in which casual vacancies and other accidents generally caused some savings out of sanctioned grants. The police, just before its transfer from Imperial to Provincial Services, had undergone a very stringent reduction under orders of the Government of India, consequent on the financial crisis requiring its reduction at all hazards to a sum strictly fixed. It thus came to pass that the officers compelled to make these reductions being very hard-pressed, struck out of the budget several considerable, but necessary, items of expenditure, trusting to the casual vacancies and savings in other items to meet these charges, so that any possible savings were in fact discounted. Since the decentralization scheme the police charges have unavoidably increased, owing to the maintenance of an expensive quasi-military force for the newly acquired tract in the Garo Hills, and the necessity for employing a strong district force and a frontier police for the enormously long frontier exposed to wild tribes beyond our control. On a reference

to the statement it will be seen that there is not any considerable variation in the net charges from year to year; and this shows that, notwithstanding the increased charges, the Police Department seems to have been controlled with due regard to economy. The separation of Assam from Bengal in 1874-75 has naturally caused a sudden fall in the receipts as well as in the charges.

Education.—The expenditure in this branch of the administration seems to be steadily increasing. The charges and receipts for the five years under review may be compared as follows:—

		1871-72.	1872-73.	1873-74	1874-75.	1875-76.
		Rs.	Rs.	Rs.	Rs.	Rs.
Charges	...	19.58,190	20,31,719	24,65,495	25,11,658	25,53,000
Receipts	...	3,90,360	3.80,007	4,78,540	5,02,363	5,00,000
Net charges	...	15,67,830	16,51,712	19,86,955	20,09,295	20,53,000

These figures show a steady increase from year to year; and when it is considered that the figures for the first three years include the Assam province, the great increase of expenditure becomes more obvious. The increase is primarily due to grants made for primary schools; then to scholarships for the advancement of education, and larger payments for inspecting officers, Mahomedan education, district schools, aided schools, and other minor accounts.

Medical.—The charges and receipts under this head compare as follows:—

		1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
		Rs.	Rs.	Rs.	Rs.	Rs.
Charges	...	9,00,359	11,36,289	13,78,747	13,14,289	13,50,000
Receipts	...	47,753	76,490	1,12,253	1,53,879	1,60,000
Net charges	...	8,57,606	10,59,799	12,66,494	11,60,410	11,90,000

The charges have been gradually increasing, and so have the receipts; but the increase in receipts has not been proportionate to the increase in charges. In connection with this branch of the administration, Sir George Campbell recorded, in his Note of 16th May 1873, that it would have been impossible to have continued long the cessation of new grants-in-aid to dispensaries; and the Burdwan fever both involved heavy expense and brought the subject of medical aid to the people into such prominence that it was impossible to do otherwise than to give some general extension of medical assistance. "I am free to confess," said Sir George Campbell, "that in this department I have not exercised so severe an economy as in others, and the expenses have consequently increased to a very considerable extent. In 1872-73 the Government of India gave a contribution of one lakh of rupees towards the special expenses of the Burdwan fever, but the permanent expenses of that and other districts remain to us, and an excess of expenditure over the assignment is inevitable."

It may be true that the Burdwan epidemic fever, which made large calls on the funds of the Provincial Government, is not so intense as it was, and therefore that one of the principal causes of increased expenditure is modified; but the extension of dispensaries and hospitals has contributed to keep the expenses at a high figure. In fact the Bengal Government is spending more now in this branch of the administration than it did in the first year of the provincial scheme, before the separation of the Assam districts.

Marine.—This is a new head of account opened in 1874-75, and includes only the receipts and charges in connection with the life-boat maintained at Goalundo.

Miscellaneous, Contributions, and Public Works.—These are the three major heads whose equilibrium has been upset by the famine accounts. The receipts under head Miscellaneous rose from Rs. 98,460 in 1871-72 and Rs. 1,30,624 in 1872-73 to Rs. 33,70,092 in 1873-74 and Rs. 77,29,059 in 1874-75. This great increase is due to the inclusion under this head of the special famine grants made by the Government of India as follows:—

	Rs.
In 1873-74	22,89,100
In 1874-75	76,38,139
Total ...	99,27,239

and this sum represents the total amount granted by the Supreme Government to the Local Government for expenditure on famine relief works in Bengal. The expenditure under head of Contributions represents almost in its entirety the special grants made by the Local Government to District Road Committees to assist them in carrying on relief works during the season of scarcity; and the abnormal increase of expenditure under head of Public Works during the years 1873-74 and 1874-75 is also due to the relief operations carried on through the Public Works Department. The sudden increase of expenditure under head of Public Works from Rs. 27,42,733 in 1871-72 to Rs. 36,07,314 in 1872-73 is explained in the Financial Chapter of the administration report for 1872-73, wherein it is shown that special grants

were made by the Local Government for roads and communications.

The other major heads of account, viz. Printing, Minor Establishments, and Rents, Rates, and Taxes, are not of much importance, and call for no remarks.

Debt-heads.—This is a small separate head of account to show the "advances recoverable," "suspense account," "cash recoveries," &c. There is not much difference in each year between the receipts and charges sides of this account, and no remarks are called for.

Opening and closing balances.—It has been explained before how the Provincial Services accounts opened in 1871-72 with a balance of Rs. 5,32,870. In the first year of the provincial system of finance, the Local Government worked so cautiously and economically that the year 1871-72, which opened with a balance of Rs. 5,32,870, closed with a balance of Rs. 22,23,126; or, in other words, that the savings of the year amounted to about seventeen lakhs of rupees. Similarly, the year 1872-73 closed with a credit balance of Rs. 35,58,298, that is to say, there was an improvement of thirteen lakhs over the opening balance of 1872-73, and of thirty lakhs over the opening balance of 1871-72. The year 1873-74, which opened with a credit balance of Rs. 35,58,298, closed with a debit balance of Rs. 19,037. This impoverished state of the finances was brought about by the large sums expended on relief works. The expenditure on this account was, under head of Contributions, about Rs. 37,30,763, and under head of Public Works, about Rs. 5,01,036, or a total of about Rs. 42,31,799; whereas the special famine grant received from the Government of

India during the year was Rs. 22,89,100, as explained above. Thus the year 1874-75 began with an opening debit balance of Rs. 19,037. In this year also heavy expenditure was incurred on account of relief works, and the sums expended on this account are, under head of Contributions, about Rs. 29,36,665, and under head of Public Works, about Rs. 18,30,209, or a total of about Rs. 47,66,874. But during the year credit was taken for a special famine grant from the Supreme Government of Rs. 76,38,139, and this has had the effect of wiping off the debit balance of the previous year and closing the Provincial Services accounts with a credit balance of Rs. 23,64,287.

We now come to the balances of the year 1875-76, the last year of this quinquennial review, and the year in which the finances of the Bengal province have been markedly adjusted by being relieved of the heavy liabilities it incurred during the famine. The year commenced with an opening balance of Rs. 23,64,287, and closed with an estimated debit balance of Rs. 85,18,479. The receipts and charges for this year, shewn in the foregoing statement, are not actuals, but regular estimates prepared by the Accountant-General, which make provision to meet the outstanding liabilities of the province. For the purposes of this review, it is not considered necessary to await the final closing of the accounts of the year, as the opening balance of the next year (1876-77) has been fixed by the Supreme Government at Rs. 5,00,000. It therefore results that no matter what the actual closing debit balance of the year 1875-76 may be, the Supreme Government has consented to relieve the province of all its liabilities, and leave the Local Government with

a clear actual balance of Rs. 5,00,000 to open the accounts of 1876-77.

Famine accounts.

Here it seems desirable to transgress into the subject of the famine accounts, in order to arrive at a clear understanding of the liabilities of the province. When the first alarm of scarcity of food in parts of Bengal was sounded in 1873-74, and it became imperative on Government to provide relief works for the masses in the distressed districts, the Government of India was pleased to decide that all expenditure on relief works should be in the first instance met from, and debited to, provincial and local funds. Subsequently, the Government of India directed that all expenditure on relief works should be classified, so as to distinguish—

(*a*) the cost of the work if it had been executed at normal rates;

(*b*) the share of the cost which was due to the necessity of relieving the poor during the period of scarcity.

This classification was prescribed in view to a final adjustment of expenditure between the Local and the Imperial Governments; the provincial finances being debited with (*a*) the cost at *normal rates* of works from which the country derives permanent benefit, and the imperial finances bearing (*b*) the remaining expenditure.

Allocation of famine expenditure.

The duty of classifying the entire expenditure on relief works, so as to distinguish the amounts respectively debitable, upon the principle indicated above, to Imperial and to Provincial Funds, was

entrusted to Colonel Trevor, the Special Chief Engineer, and the statements submitted by him showed that up to the 30th September 1874 the total actual expenditure incurred on relief work was Rs. 1,60,14,721, and that of this amount the value of the work at normal rates was Rs. 60,87,508, which was therefore chargeable to the provincial finances of Bengal; while the balance, Rs. 99,27,140, representing the extra cost incurred in consequence of the works having been executed for purposes of famine relief, was debitable to the Government of India.

The Lieutenant-Governor, in submitting these statements to the Supreme Government, noticed that the figures did not profess to represent finally adjusted accounts, but were to be used as data in determining the principle upon which the expenditure should be allocated between the Imperial and Provincial Governments; and His Honor also expressed an opinion that some modification of Colonel Trevor's figures was called for. But the Governor-General in Council was pleased to accept Colonel Trevor's allocation as final, and granted special sums of money, amounting to Rs. 99,27,140, as the imperial share of the expenditure as explained above. Colonel Trevor's estimate, however, took no account of any expenditure incurred upon relief works after the 30th September 1874, nor did it include some large items of outlay which were incurred before that date. The actual expenditure upon famine relief works thus greatly exceeded the estimate which was accepted by the Supreme Government as the basis upon which the grants from Imperial Revenue should be made; and it may be added that even the sum of Rs. 60,87,580, which was considered to be

the amount equitably chargeable to Provincial Funds, was a liability which the provincial and local revenues of Bengal would necessarily find it difficult to meet. The result has been that a large portion of the outlay on famine relief works had to remain unadjusted till 1875-76.

The total expenditure on this account, debitable under the circumstances explained to the funds of the province, has been ascertained from the Controller, Public Works Accounts, to be about Rs. 1,96,00,000, as follows:—

	Lakhs.
Debited to District Road Funds	119
„ to Public Works ordinary	28
Due to India for grain expended	22
„ for grain sold and proceeds spent	21
„ towards estates	6
Total ...	196

Part of this expenditure has been adjusted in the accounts of 1873-74 and 1874-75, and the outstanding claims, estimated at Rs. 1,02,00,000, have been provided for in the regular estimates of 1875-76 under head Contributions. With this provision in the estimates, the year 1875-76 closed with a heavy estimated debit balance of Rs. 85,18,479.

With these remarks, the review under section Provincial Services will be concluded for the present, but the subject of the balances must again be resumed after the review under Section II, Provincial Reserve, so as to bring together both the sections of Provincial Finance.

CHAPTER II.

SECTION II.—PROVINCIAL RESERVE.

Origin of Provincial Reserve.

In order to clearly comprehend the exact state of the Provincial Reserve Fund, it will be necessary in this review to diverge into the subject of local funds. The term Local Funds was formerly understood to mean all funds raised locally and distinguished from Imperial Funds, but since the decentralization scheme the receipts and charges of local funds are kept under four separate account heads, viz.—

I.—Provincial Reserve.

II.—Local Funds.

III.—Municipal Funds.

IV.—Trust Funds.

This classification owes its origin to a Minute recorded by Sir George Campbell in May 1871 (that is after the decentralization scheme had come into operation). The Minute ran as follows:—"From recent inquiries, I have "found that a very large number of different balances and "sources of income are classed under the general term 'Local

"Funds.' Some, and those the most important, are at the "disposal of the Provincial Government, and may now be "properly termed provincial. Some belong to particular "districts or departments (as the Government Estates' Im-"provement Fund) or to municipalities, and others are mere "trusts, private endowments, &c. The Accountant-General "has lately classified them, for the most part, under demi-"official instructions from me, and there are only a few the "character of which seems doubtful. I will now thank him "to make a complete arrangement of the balances at credit "of these funds, under the three heads Provincial, Local, and "Trust, in communication with the Secretaries of the "different departments (who will give him every information) "and Mr. C. E. Bernard, Financial Member of the Bengal "Council. I should wish all the balances to the end of "1870-71, which are at the entire and unrestricted disposal "of the Local Government, to be lumped together under one "head, to be called 'Provincial Reserve Fund.' The balance "of the one per cent. Income Tax Fund, of the Road Fund, "and of any other funds available for general purposes, will "be included in this 'reserve;' and henceforth no works "hitherto paid out of these funds will be debited to any parti-"cular fund. They will be charged either to provincial "funds or to some local fund. From the reserve fund "assignments may be made from time to time to local funds, "or for other purposes, whenever the Government thinks "fit to do so. The balance of the Government Estates' "Funds will be distributed as belonging to each of the "districts which have a balance from that source, and any "works specially charged against this fund will be made

"over to the districts to which they belong. Any other head-
"ing, which comprises local, belonging to several districts
"or municipalities, will be distributed district by district
"and municipality by municipality. As regards Trust Funds,
"the Accountant-General and Heads of Departments are
"requested to bring to notice any items which can be
"disposed of, or any accounts which may be closed, and to
"close them accordingly. With respect to the future dis-
"posal of the income of the funds hitherto called local, and
"now classed as provincial, a committee will be appointed to
"determine whether any of these funds should be perma-
"nently assigned for local purposes, and what works
"should be accepted as provincial or made over to local
"funds."

Original classification of Local Funds.

In accordance with these orders, the various local funds in Bengal were classified under the four following heads:—

I.—PROVINCIAL RESERVE.

1. Amalgamated Road Fund.
   Consisting of—
   - One per cent. Income Tax.
   - Convict Labor Fund.
   - District Road Toll.
   - Local Ferry Toll.
   - Imperial Ferry Toll.
   - One per cent. Road.
   - Pound Fund.
   - Dacca Canal Toll.
   - Backergunge Toll.
   - Buxar Toll.
   - Calcutta Toll.
   - Nuddea River Toll.
2. Strand Bank Rent.
3. Hastings Rent.
4. Darjeeling Location Fund.
5. Deoghur Bridge Fund.
6. Pleadership Examination Fund.
7. Stage Carriage Fund.
8. Police Clothing Fund.
9. Moturpha Fund.
10. Staging Bungalow Fund.

II.—LOCAL FUNDS.

1. Town Improvement Fund.
2. Government Estates' Improvement Fund.
3. Bazar Fund.
4. Rates of Wards,' Attached, or other Estates.
5. Court of Wards' Fund.
6. Zemindary Dâk Fund.
7. Charges of Attached Estates.
8. Chowkidaree Fund.
9. Circuit-house Fund.
10. Juggernath Road Fund.
11. Serai Fund.
12. Customs Confiscations.
13. Dacca Committeegunge.
14. Salt Reward.
15. Inland Labor Transport.

III.—MUNICIPAL FUNDS.

1. Municipal Funds (Act III of 1864).
2. Town Funds (Act VI of 1868).
3. Cantonment Funds (Act XXII of 1864).

IV.—TRUST FUNDS.

1. Donnelly Prize.
2. Goodeve Prize.
3. Goodeve Scholarship.
4. Hindu College.
5. Hooghly College.
6. Mozufferpore School.
7. Ooterparah School.
8. Ranee Katyanee's Scholarship.
9. Kishnugger New College.
10. Bunwari Lall Hospital.
11. Mitford Hospital.
12. Prosonno Roy Fund.
13. Unochattra.
14. Nuddea Charitable Fund.
15. Forbes' Memorial.
16. Chinsurah Port Fund.
17. Chupra Hospital.
18. Boat Registry.
19. Hackney Carriage Fund, Calcutta.
20. Hackney Carriage Fund, Hooghly and Howrah.
21. Sheriff's Fees.
22. Steam-boiler.
23. Steam-boat Survey Fee Fund.
24. Norman Testimonial Fund.

Revised classification.

The orders of the Government of India of 1873, referred to in the previous section of this review, for the separation of provincial and local funds receipts and charges, as well as changes in the classification which time-altered circumstances and experience

suggested, caused some modifications to be made in the original classification of local funds, and the various funds locally raised in Bengal are now classified under the four heads in the following manner. Since the original classification a few of the funds have become extinct, as there were no receipts, and their names have been removed from the Accountant-General's books:—

I.—PROVINCIAL RESERVE.

1. Pound Fund (Act I of 1871).
2. Pleadership Examination.
3. Police Clothing.
4. Circuit-house.
5. Darjeeling Improvement Fund.
6. Local Public Works.

Ferry Tolls.

Road Tolls.

Nuddea River Tolls.

Canal Tolls.

Strand Bank Rent.

Staging Bungalow. (Serais.)

Dacca High Court Bungalow.

II.—LOCAL FUNDS.

District Road Fund.

Ditto Road Account.

Town Improvement Fund.

Bazar Fund.

General management of Wards' and Attached Estates.

Chyebassa Road.

Zemindaree Dâk.

Government Estates' Improvement Fund.

Assignment for improvement of Government Estates.

Encamping Ground Grazing.

Juggernath Road.

Pooree Pilgrims' Fund.

Customs Confiscation.

Salt Reward.

Inland Labor Transport.

Copying Fee Fund.

Cantonment Fund.

Balasore Port Fund.

Chittagong Port Fund.

Hospital Port Dues.

Calcutta Jetty Fund.

III.—MUNICIPAL FUNDS.

Municipal Funds (Act III of 1863).

Town Funds, (Act VI of 1868).

Chowkidaree Fund.

IV.—TRUST FUNDS.

Abdool Gunny Scholarship.
Bethune School Committee.
Bird Scholarship.
Donnelly Prize.
Doorga Charan Laha Scholarship.
Edinburgh Scholarship.
Forbes' Memorial.
Goodeve Prize.
Ditto Scholarship.
Hindu College.
Kally Narain Scholarship.
Lewis' Medal.
Maharajah Scindiah's donation to Presidency College.
Maharajah Scindiah's donation to Madrissa.
Ranee Katyanee's Scholarship.
Mozufferpore School.
Ooterpara School.
Pearson's Scholarship.
Rungpore School.
Soorjee Kanto Scholarship.
Hurdeb Narain Sing Scholarship.
Williamson's Assam Education Fund.
Bhudruck Charitable Dispensary.
Bunwari Lall's Hospital and Bridge.
Shah Bunwari Lall's Serai and Building.
Chinsurah Poor Fund.
Chupra Hospital.
Chupra Government School.
Mirza Mahomed Hossein's Serai and School.
Prince Golam Mahomed's Trust.
Promotho Nath Roy.
Unochattra.
Prosonno Nath Roy.
Burdwan Relief.
Mitford Hospital.
Boat Registry.
Hackney Carriage Fund, Calcutta.
Hackney Carriage Fund, Hooghly and Howrah.
Sheriff's Fees.
Steam-boilers.
Steam-boat Survey Fee Fund.
Norman's Testimonial Fund.

It will thus be seen that the Provincial Reserve is composed of funds at the disposal of the Local Government for general administrative purposes; whereas the other heads of Local, Municipal, and Trust Funds, are composed of monies or other funds raised by legal enactment, or made over to Government as trustees for expenditure, for some specific local purposes, and are not therefore available for general use in the province. It must be added that the five first-named funds under head "Provincial Reserve" are administered by the Civil Department; whereas those under No. 6 are administered by the Public Works Department.

Having demonstrated the origin of the Provincial Reserve Fund, the present section will continue its review of the funds under this head.

Opening balance of Provincial Reserve.

As explained above, the Provincial Reserve is a welding together of several of the local funds which were, before the decentralization scheme, kept separate. When the scheme came into operation, the Provincial Reserve was formed, and the accounts for the year 1871-72 under this head open with a balance of Rs. 15,12,388, made up as follows:—

	Rs.
Credit balance of—	
Amalgamated Road Fund	14,50,282
Ditto Encamping Ground Funds	208
Hastings Rent Fund (*extinct*)	13,599
Deoghur Bridge Fund (*extinct*)	13
Cyclone Relief Fund (*extinct*)	1,496
Pleadership Examination Fund	40,755
Police Clothing Fund	68,455
Moturpha Fund (*extinct*)	1,975
Stage Carriage Tax	1,026
Total ...	15,76,910

Debit balance of—

	Rs.	
Staging Bungalow Fund	58,685	
Serai Fund	286	
Epidemic Fever Fund (*extinct*)	5,550	
		64,521
Opening balance, 1871-72 ...		15,12,388

Accounts for five years.

The following statement will show the receipts and charges of the Provincial Reserve from its origin in 1871-72 to the end of 1875-76, which is the quinquennial period under review.

Names of Funds.	RECEIPTS.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pound Fund	.....	2,52,949	3,05,504	2,60,831	2,58,300
2. Pleadership Examination Fund ...	18,359	26,849	54,158	14,574	9,000
3. Police Clothing Fund	49,683	42,025	1,29,163	35,668	32,000
4. Circuit-house Fund	.....	.....	.....	6,774	6,300
5. Darjeeling Improvement Fund ...	.....	.....	5,997	3,272	2,000
6. Local Public Works—					
Ferry Tolls	99,830	96,898	.....	.....	5,94,400
Road Tolls		9,472	.....	.....	
Canal and River Tolls	6,51,159	6,50,907	7,06,125	6,15,659	
Strand Bank Rent	.....	.....	44	144	
Staging Bungalow	.....	6,344	9,904	12,585	
Dacca High Court Bungalow ...	240	1,846	absorbed into Staging Bungalow.		
7. Chowkidaree Fund (surplus old balance).	.....	.....	11,745	.....	.....
8. Net profit on Jail manufacture ...	1,22,890	.....	.....	.....	.....
9. Boat Registry Fund	3,713	.....	.....	.....	.....
10. Provincial Rates and Taxes (old accumulated balances).	7,90,266	326	.....	.....	.....
11. Government Grants-in-Aid	.....	.....	11,98,401	.....	.....
Total ...	17,36,140	10,87,616	24,21,131	9,49,507	9,02,000
Opening balance ...	15,12,388	16,12,440	9,80,683	5,14,704	8,28,465
GRAND TOTAL ...	32,48,528	27,00,056	34,01,814	14,64,211	17,30,465

Names of Funds.	Expenditure.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pound Fund	.....	97,786	1,04,284	1,10,841	1,16,500
2. Pleadership Examination Fund ...	285	2,526	5,765	18,268	6,000
3. Police Clothing Fund	91,300	36,922	1,31,907	1,17,099	1,11,000
4. Circuit-house Fund	.....	.....	2,529	8,436	7,700
5. Darjeeling Improvement Fund ...	.....	.....	.....	5,000	3,400
6. Local Public Works—					
Ferry Tolls	71,278	23,514	26,025	41,134	3,64,400
Road Tolls		1,818	1,430	5,294	
Canal and River Tolls	1,94,739	3,29,901	3,33,730	2,50,662	
Strand Bank Rent	.....	.....	44,333	43,540	
Staging Bungalow	.....	23,600	35,993	34,452	
Dacca High Court Bungalow ...	.....	2,075	600	.....	
7. Provincial Rates	12,75,009	.....	.....	.....	.....
8. Excess credit of previous year written back.	3,477	2,740	.....	.....	.....
9. Government Grants-in-Aid	.....	11,98,491	22,00,514	1,020	4,00,000
Total ...	16,36,088	17,19,373	28,87,110	6,35,746	10,09,000
Closing balance ...	16,12,440	9,80,683	5,14,704	8,28,465	7,21,465
GRAND TOTAL ...	32,48,528	27,00,056	34,01,814	14,64,211	17,30,465

Explanation of accounts.

The accounts of the year 1871-72 are not so clear as those of other years, and it should therefore be explained that this is the first year of the accounts as recast under the orders of the Government of India above referred to, distinguishing local funds from provincial services. There are, however, only a few items which require explanation. Thus under head Receipts, item 8 shows a credit of Rs. 1,22,890 for "Net Jail Profits." This income should properly have been shewn in the Provincial Services Jail Budget, but having been looked upon at that time as a local provincial receipt, it was entered under the Provincial Reserve head. Item 9, "Boat Registry," is now taken under Trust Funds, but as the amount of receipt (Rs. 3,713) is small, no remarks need be made. Item 10 shows a large income of Rs. 7,90,266. This is an accumulated income of the following funds which has not been brought to account separately:—

	Rs.
Amalgamated District Road Fund	5,782
District Road Tolls	84,525
Ferry Tolls	4,17,598
Canal Tolls	14,859
One per cent Road Cess	39,603
Pound Fund	2,08,049
Staging Bungalow Fund	14,626
Hastings Rent Fund	5,033
Stage Carriage Tax	50
Moturpha	141
Total ...	7,90,266

On the expenditure side of this account, only item 7 seems to call for remark. This sum of Rs. 12,75,009 is

entered under head of Provincial Rates, but it includes charges under Pound Fund and some other funds which were not properly classified in the first year of the recast, viz.—

	Rs.
Amalgamated District Road Fund...	11,19,129
Road Tolls	537
Ferry Tolls	18,971 21,819
Canal Tolls	5,363
One per cent. Road Cess	146
Pounds	90,165
Hastings Rent	12
Staging Bungalow Fund	16,684
Miscellaneous	2,183
Total ...	12,75,009

In regard to the entry of Rs. 11,98,491 in 1873-74 as Government grants-in-aid, it may be noted that this was a grant made by the Public Works Department for the improvement of roads and communications, and was debited to Provincial Reserve; but as the procedure was found to be incorrect, the amount was written back on the debit side.

History of Funds.

The following is a brief history of the constitution and nature of the funds composing the Provincial Reserve :—

Pound Fund.—This fund is established by the Cattle Trespass Act I (I.C.) of 1871. Under this Act pounds are established at such places as the Magistrate of the district may think fit, and any cattle trespassing on or damaging any private or public lands are seized and taken to the pound. For every head of cattle impounded a fine, varying in amount from two rupees to one anna, is levied, and it is upon

the payment of these fines that the owners of impounded cattle are permitted to release their cattle.

The Pound Fund is therefore composed of receipts from fines and unclaimed proceeds of the sale of cattle, and its items of expenditure are (1) salaries allowed to pound-keepers and (2) the expenses for the construction and maintenance of pounds. Any surplus of the fund is, under the Act, at the disposal of the Local Government for application to the construction and repair of roads and bridges, and to other purposes of public utility.

Pleadership Examination Fee Fund.—This fund was created out of the fees of Rs. 20 and Rs. 10 received from every candidate for admission to the Senior and Junior Pleadership Examinations. It was originally intended that this fund should meet the expenses connected with the remuneration of examiners, preparation of law manuals, translation of text-books, and the formation of district law libraries, but it seems that few law books have been prepared or translated. In 1871 the estimated balance at the credit of the fund was found to be very large (Rs. 40,775), and this sum has been credited to Provincial Reserve. It was understood that the money thus credited would always be available for any objects for which the fund could be utilized.

The receipts of the fund were always found much larger than its charges, but recently the receipts have fallen off considerably, owing to a change in the standard of qualification to compete at the Pleadership Examination. It was previously, under the old Pleadership Rules, necessary

to have passed the Entrance Examination, in order that the candidate might present himself at the Pleadership Examination; but now, under the recent rules of the High Court, no one is permitted to appear at the higher grade Pleadership Examination who has not passed the First Arts Examination. This change in standard has led to a comparatively limited number of candidates for the examination, and consequently to a decrease in the receipts of the fund.

Police Clothing Fund.—This fund is made up partly of a Government grant for clothing and partly of subscriptions (or rather deductions from the wages) of policemen. These deductions are not made at a uniform rate, but according to the requirements for clothing of every individual officer. The rate varies from one rupee to one rupee eight annas per month. It was proposed that the fund should be included in a subhead under the provincial grant for "Police," and its balances transferred to the credit of "Police Receipts," but it appears that this proposal has not been carried into effect. The fund still exists under head of Provincial Reserve, and is shewn as such in the books of the Account Department.

Circuit-house Fund—This fund, which was created in 1867, is formed of rents received from casual occupants of circuit-houses, as well as the sale proceeds of grass, fruits, and vegetables growing in the compounds of such houses, and is placed at the disposal of the Magistrates of the districts for the purpose of keeping the houses and grounds in proper order, and for maintaining their furniture and equipments. The Magistrates have nothing to do with the repairs of the

buildings, which are executed by the Public Works Department. The cost of circuit-house establishments is now treated as an Imperial charge, as part of Commissioners' establishments, as was the case before the formation of the fund. The contingencies, however, which were before included with those of the Magistrates under Law and Justice, are now debited to this fund.

It appears that the fund was intended to be purely a local fund, and not a general fund for all Bengal, and the principle maintained was that the income of a circuit-house should be expended for its own improvement. The Accountant-General, however, treated the fund as a general provincial fund, and debited to it all expenditure sanctioned on account of furniture, &c.

Darjeeling Improvement Fund.—In 1838 it was ruled by Government that the quit-rents paid by settlers in the ceded portion of Darjeeling should be appropriated to a fund to be called the Location Fund, and employed for conservancy and other purposes of local improvement.

On the introduction of the District Municipal Improvement Act into Darjeeling, the Location Fund was broken up into *Municipal Fund* and *Darjeeling Improvement Fund.* This latter fund was composed of receipts from the following items:—

(1) Quit-rents and rents of old Darjeeling territory.
(2) Commutation money.
(3) Purchase money of waste lands in territory originally ceded.
(4) Goompahar forest receipts.

It was left discretionary with Government to grant an annual assignment from the "Improvement Fund," if such assignment were required, to make up any deficiency in the municipal budget.

Subsequently, the Improvement Fund was closed under Government Resolution dated 23rd August 1872, and it was directed that the balance of the fund should be credited to the District Road Fund. Again, in Government Resolution dated 23rd August 1873 it was ruled that the balance of the Improvement Fund should be held as a reserve, to be allotted to special works in the Darjeeling district under the special sanction of Government; and this is how it comes to be included in the Provincial Reserve.

Local Public Works.—The funds under this head are entirely administered by the Public Works Department of this Government, and hitherto it has not been the practice for the Civil Secretariat, in its ordinary course of business, to exercise any strict control over the receipts and charges of these funds.

The Public Works Department prepares separate budget estimates of these funds, and the figures are included in the general statement in this review for the sake of accounts only.

This closes the review under section II.

CHAPTER III.

Resumé of Provincial accounts.

HAVING reviewed the two sections of Provincial Finances separately, it now becomes desirable to combine the two sections together in this chapter in a general way, and exhibit in one view the actual condition of the whole of the funds of Provincial Finance.

For this purpose only the totals of receipts and charges under each of the sections will be shown separately, but the opening and closing balances will be shewn together. In fact the object in bringing together the two sections of the accounts of provincial finance is to exhibit in one view the actual financial position of the Provincial Government.

The following statement shows in abstract the accounts of the two sections of provincial finance.

Abstract.	Receipts.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services ...	1,46,44,135	1,56,89,478	1,84,23,459	2,15,21,659	1,40,13,114
Ditto Reserve ...	17,36,140	10,87,616	24,21,131	9,49,507	9,02,000
Total ...	1,63,80,275	1,67,77,094	2,08,44,590	2,24,71,166	1,49,15,114
Opening balance ...	20,45,258	38,35,566	45,38,981	4,95,667	31,92,752
Grand Total	1,84,25,533	2,06,12,660	2,53,83,571	2,29,66,833	1,81,07,866

Abstract.	Expenditure.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services ...	1,29,53,879	1,43,54,306	2,20,00,794	1,91,38,335	2,48,95,880
Ditto Reserve ...	16,36,088	17,19,373	28,87,110	6,35,746	10,09,000
Total ...	1,45,89,967	1,60,73,679	2,48,87,904	1,97,74,081	2,58,04,880
Closing balance ...	38,35,566	45,38,981	4,95,667	31,92,752	—77,97,014
Grand Total ...	1,84,25,533	2,06,12,660	2,53,83,571	2,29,66,833	1,81,07,866

Application to the Supreme Government for a special grant.

The review in section I has shewn that under head of Provincial Services the year 1875-76 closed with a debit balance of Rs. 85,18,479, and the statement given in section II brought out a credit balance of Rs. 7,21,465. Setting one sum against the other, it results that at the end of 1875-76 the accounts of Provincial Finance closed with a debit balance of 77,97,014. It was to meet this deficit, or more properly speaking these liabilities, that the Lieutenant-Governor caused an application to be made to the Supreme Government for a special grant of 83 lakhs of rupees, which would restore the equilibrium of the provincial finances and leave the Local Government with a small working balance of 5 lakhs to open the accounts of the year 1875-76.

Conference at Government House.

On the 22nd March 1876 a conference was held at Government House for the purpose of discussing these liabilities, and Sir Richard Temple and the Hon'ble Mr. Reynolds were invited to attend at this conference. After a brief, but conclusive, discussion, His Excellency Lord Northbrook directed the Accountant-General to prepare a statement bringing out the entire liabilities of the Government of Bengal, and the figures thereupon furnished by the Accountant-General have been adopted in the statement of account for 1875-76 given in section I of this review.

Financial position excluding famine charges.

At the same time also Sir Richard Temple caused a statement to be prepared in the Bengal Financial Department, in communication with the Accountant-General's Office, showing the accounts and estimates of Bengal finances from 1873-74, the last year of Sir George Campbell's administration, to 1876-77, exclusive of famine charges. This statement is reproduced here.

Financial Statement showing the position of the Government of Bengal after

PROVINCIAL

RECEIPTS.	1873-74.	1874-75.		1875-76.		1876-77.
	Actuals.	Budget.	Actuals.	Budget.	Regular estimates.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Allotment from India	1,23,43,060	1,23,43,060	1,10,41,600	1,10,41,000	1,10,81,000	1,10,78,000
II.—Provincial rates and taxes	.....	.....	.....	.....	.....	.....
III.—Jails	9,67,971	9,78,000	8,71,980	9,57,250	9,01,250	9,06,200
IV.—Registration	4,71,861	5,00,000	5,65,734	6,51,000	6,71,000	7,10,000
V.—Police	40,486	59,000	41,895	68,950	68,950	67,600
VI.—Education	4,78,540	4,98,000	5,02,363	4,71,800	5,00,000	4,97,500
VII.—Medical	1,12,253	1,68,390	1,53,879	1,59,400	1,60,000	1,68,240
VIII.—Printing	53,921	54,790	55,192	57,890	59,970	57,100
IX.—Marine	.....	.....	409	.....	300	300
X.—Miscellaneous ...	81,092	76,000	90,920	91,000	80,000	1,28,960
Contributions ...	10,00,000	.....	.....	.....	.....	.....
XI.—Public Works ...	2,94,120	1,00,000	1,32,860	70,000	1,28,500	1,10,000
Debt heads	2,79,351	.....	4,26,688	.....	3,05,000	
Total ...	1,61,31,661	.....	1,38,83,520	1,35,68,290	1,40,15,970	1,37,32,900
Opening balance ...	35,60,893	.....	19,21,069	4,680	13,87,787	12,97,981
Total ...	1,96,92,554	.....	1,58,04,589	1,35,72,970	1,54,03,757	1,50,30,881

PROVINCIAL

Receipts	24,21,129	12,33,000	9,49,507	10,95,500	9,02,000	16,29,503
Opening balance	9,80,682	2,77,000	5,14,702	8,28,464	8,28,464	7,21,464
Total ...	34,01,811	15,10,000	14,64,209	19,23,964	17,30,464	23,50,967

ABS

Provincial Service	1,96,92,554	.....	1,58,04,589	.....	1,54,03,757	1,50,30,881
Provincial Reserve Fund ...	34,01,811	.....	14,64,209	.....	17,30,464	23,50,967
Total ...	2,30,94,365	.....	1,72,68,798	.....	1,71,34,221	1,73,81,848

excluding all receipts and charges connected with the Famine of 1873 *and* 1874.

SERVICES.

CHARGES.	1873-74.	1874-75.		1875-76.		1876-77.
	Actuals.	Budget.	Actuals.	Budget.	Regular estimates.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Refunds	28,413	.....	22,505	.....	22,000	23,000
II.—Provincial rates and taxes	.....	.....	.....	.....	.....	.....
III.—Jails	19,23,105	17,90,000	17,91,504	17,28,840	16,90,000	16,97,573
IV.—Registration	3,25,434	3,50,000	3,98,824	4,68,100	4,68,000	5,30,924
V.—Police	46,41,393	46,96,000	39,76,497	41,83,390	40,00,000	41,59,436
VI.—Education	24,65,495	27,56,000	25,11,658	26,14,010	25,53,000	24,92,236
VII.—Medical	13,78,747	13,10,000	13,14,289	14,32,720	13,50,000	13,34,356
VIII.—Printing	3,25,442	3,56,000	2,73,928	3,77,600	2,15,000	3,66,542
IX.—Marine	.....	.....	485	.....	480	796
X.—Contributions ...	10,00,000	.....	.....	.....	.....	.....
XI.—Miscellaneous ...	1,95,156	3,90,000	1,36,984	4,61,220	1,25,000	1,42,100
XII.—Minor Establishments	2,08,848	.....	2,84,192	.....	3,61,000	3,94,517
XIII.—Public Works ...	47,30,734	28,50,000	30,59,553	25,71,000	27,37,896	25,69,000
XIV.—Petty construction and repair ...	.....	70,000	45,342	63,400	63,400	64,575
XV.—Rents, rates, and taxes	1,81,065	1,94,500	1,70,942	1,81,700	1,80,000	1,84,900
Debt heads ...	3,67,653	.....	4,30,099	.....	3,40,000	.....
Total ...	1,77,71,485	.....	1,44,16,802	1,40,81,980	1,41,05,776	1,39,59,955
Closing balance...	19,21,069	.....	13,87,787	.....	12,97,981	10,70,926
Total ...	1,96,92,554	.....	1,58,04,589	.....	1,54,03,757	1,50,30,881

RESERVE FUND.

Expenditure	28,87,109	10,74,150	6,35,746	9,35,770	10,09,000	14,02,448
Closing balance	5,14,702	4,35,850	8,28,463	9,88,194	7,21,464	9,48,519
Total ...	34,01,811	15,10,000	14,64,209	19,23,964	17,30,464	23,50,967

TRACT.

Provincial Service	1,77,71,485	.....	1,44,16,802	.....	1,41,05,776	1,39,59,955
Provincial Reserve Fund...	28,87,109	.....	6,35,746	.....	10,09,000	14,02,448
Total ...	2,06,58,594	.....	1,50,52,548	.....	1,51,14,776	1,53,62,403
Closing balance	24,35,771	.....	22,16,250	.....	20,19,445	20,19,445
GRAND TOTAL... ...	2,30,94,365	.....	1,72,68,798	.....	1,71,34,221	1,73,81,848

The figures in this statement are slightly different from those given in the previous statements, because, at the time of preparing this statement, Government did not possess more correct figures; but the differences are of no importance at all, being so slight.

This statement was demi-officially laid before His Excellency the Viceroy, with a Minute recorded by Sir Richard Temple on 1st March 1876.

Adjustment of liabilities.

The results exhibited are that the Government of Bengal would have had a credit balance of about 20 lakhs of rupees at the end of 1875-76 if the famine expenditure had not encumbered its finances. In making, therefore, the application to the Supreme Government for a special grant to restore an equilibrium in the finances of the Bengal Government, it was observed that it might be an inconvenient arrangement to obtain from the Government of India a grant, in the first instance, in order to liquidate a debt due to that Government; and what seemed a preferable mode of adjustment was for the Supreme Government to order that all famine liabilities should be charged to Imperial Funds, the Bengal Government also surrendering to the Imperial Exchequer 15 lakhs out of its credit balance of about 20 lakhs, reserving only 5 lakhs for working expenses and unforeseen charges in the coming year.

Final result.

The Government of India, in passing orders on the application of this Government to replace the provincial finances in a condition of solvency, decided that for this purpose the accounts should

be so adjusted as to leave the Government of Bengal with an actual opening balance of Rs. 5,00,000 at credit of Provincial Services and Provincial Reserve Funds at its disposal. To effect this, the Comptroller-General was desired to relieve the Bengal provincial and local accounts of all entries in respect to famine relief operations, and to debit to those accounts finally only such an amount of famine relief expenditure as would leave the balance of Rs. 5,00,000 at the disposal of the Local Government at the beginning of 1876-77 free from all further responsibility on account of the famine. The exact amount to be thus borne by the Provincial Services and Provincial Reserve Funds must be settled when the accounts of the year 1875-76 are finally closed, the whole transaction respecting the famine having been eliminated therefrom. It was directed that the estimates for 1876-77 should be constructed upon the understanding that the actual opening balances of the Provincial Services and Provincial Reserve Fund together should be Rs. 5,00,000.

CHAPTER IV.

PART II.—LOCAL FINANCE.

Explanation of Term Local Funds.

THIS part of the review deals with purely local funds. The term "Local Funds" might without explanation be thought to have a wide meaning, but it really has a particular technical signification, and means—

(1) funds raised locally under legal enactment or departmental orders for specific purposes, and not applicable to any other purposes than those for which they are levied;

(2) funds raised under the municipal laws and applicable only to municipal purposes of the districts or localities in which they are levied;

(3) funds held in trust by Government for expenditure according to the deeds of trust or the wishes of the donors.

A list of these three different classes of funds has already been given in the preceding section of this review, and therefore need not be reproduced here again.

Of the various funds under head Local Fund, the most important are the District Road Fund, which means the well-known road cess, and the District Road Account under Public Works Department Resolution No. 1005, dated the 23rd February 1872, which means receipts in districts where the cess is not yet levied, and the Zemindaree Dâk Fund, which means the sums levied upon landowners for the support of the police postal service in the interior of districts.

The income from each of the funds under head of Local, Municipal, or Trust, is solely and entirely devoted to the district, or locality, or purpose, for which the money is raised. The Accountant-General keeps the accounts of each fund separate, and the debit or credit balance of such fund can be ascertained at any time from the Accountant-General's books; but for general administrative purposes of the Government, the balances, receipts, and charges of the entire system of local funds are considered under the three main divisions or headings—

Local Funds.

Municipal Funds.

Trust Funds.

It may perhaps happen that a local fund of one district is insolvent, or may have a large debit balance against it, while the similar fund of another district is in a flourishing condition; but these details would not be apparent in the general accounts rendered to Government by the Accountant-General of the local funds in the whole province.

These funds are administered either by legally constituted committees appointed by Government, or by Government officials in the districts, and therefore the income and expenditure of these funds do not come so immediately under the control of the Local Government as provincial finances.

Management of funds.

The general accounts of these funds at the commencement of the decentralization scheme in 1871-72 opened with a credit balance as follows:—

Opening balances.

	Rs.
Local Funds	5,33,495
Municipal Funds	1,61,135
Trust Funds	46,190

The following statement exhibits the receipts and charges of these three divisions of local funds from 1871-72 to 1875-76.

Accounts of five years.

Statement of Receipts and Charges of

LOCAL FUNDS.	RECEIPTS.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund (Act X of 1871) ...	22	9,02,122	19,31,858	22,33,477	1,23,04,000*f*
Ditto Account, P. W. Resolution	.....	11,25,413	38,31,522	33,60,722	6,50,000
Government Estates' Improvement Fund	82,584	1,00,078	37,208	1,106	.....
Town Improvement Fund	14,547	26,346	20,674	7,774	7,500
Bazar Fund	2,891	2,559	2,172	600	600
Rates on Wards', Attached, and other Estates.	33,915	59,019	72,258	*b*	.....
Charges of Attached Estates	4,100	4,240	6,113	*b*	.....
Zemindaree Dâk	2,03,310	2,23,200	2,31,591	2,42,798	2,32,000
Circuit-house Fund	6,439	12,969	9,158	*c*	.....
Encamping Ground Grazing Funds ...	331	501	227	306	300
Serai Fund	1,861	652	1,050	*d*	.....
Juggurnath Road Fund	347	3,051	509	669	600
Cantonment Fund	28,103	30,661	33,095	35,690	35,000
Pooree Pilgrims Fund	7,902	5,327	13,665	13,399	11,000
Court of Wards	35,919	*b*	.....	.....	.....
Customs Confiscation Fund	9,673	13,752	13,594	10,368	11,000
Inland Labor Transport Fund	18,043	62,142	36,969	74,090	1,00,000
Salt Reward Fund	10,239	12,087	18,500	16,562	8,100
Marine Funds	23,623	30,960	.....	.....	75,000
Balasore Port Fund	10,097	3,040	4,939	3,004	.....
Hospital Port Dues	41,052	42,052	40,702	40,405	.....
Calcutta Jetty Fund	200	.....	.....	.....	.....
Strand Bank Fund	.....	.....	.....	.....	.....
Cemetery Fund	.....	.....	.....	.....	.....
Copying Fee Fund	.....	13,994	39,323	37,239	38,000
Chittagong Port Fund	.....	.....	43,705	36,941	.....
Chyebassa Road Fund	.....	.....	169	1,140*e*	.....
General management of Wards and Attached Estates.	.....	.....	.....	47,463	50,000
Assignment for the improvement of Government Estates.	.....	.....	.....	34,255	1,00,000
Total ...	5,36,098	26,74,165	63,89,002	61,98,008	1,36,23,100
Opening balance ...	5,33,495	5,24,147	12,75,256*a*	26,31,521	—2,71,447
GRAND TOTAL ...	10,69,593	31,98,312	76,64,258	88,29,529	1,33,51,653

a There is a difference of Rs. 140 between these figures and the closing balance of 1872-73.
b Absorbed into "*General management of Wards and Attached Estates.*"
c Taken under "*Provincial Reserve Fund.*"

Local Funds from 1871-72 *to* 1875-76.

Local Funds.	Disbursements.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund (Act X of 1871) ...	14,606	7,71,651	13,65,539	27,39,945	1,22,00,000*f*
Ditto Account, P. W. Resolution	.....	6,21,497	30,98,282	56,21,421	7,03,000
Government Estates' Improvement Fund	70,916	39,496	52,560	2,25,392	.....
Town Improvement Fund	13,262	14,547	19,876	25,564	6,000
Bazar Fund	868	903	551	16,925	600
Rates on Wards', Attached, and other Estates.	71,538	40,249	55,852	*b*	.....
Charges of Attached Estates	3,159	2,978	16,607	*b*	.....
Zemindaree Dâk	2,30,334	2,27,572	2,29,685	2,26,418	2,32,000
Circuit-house Fund	5,082	11,107	9,304	*c*	.....
Encamping Ground Grazing Funds ...	22	153	193	137	800
Serai Fund	2,580	477	67	*d*	.....
Juggurnath Road Fund	3,081	469	180	313	400
Cantonment Fund	27,412	31,242	31,139	36,739	39,000
Pooree Pilgrims' Fund	2,821	8,901	3,532	11,157	10,000
Court of Wards	.....	.....	6,474*b*	.....	.....
Customs Confiscation Fund	5,807	5,676	5,970	5,589	4,000
Inland Labor Transport Fund	27,437	24,874	26,026	27,626	35,000
Salt Reward Fund	5,741	4,738	4,364	9,955	8,400
Marine Funds	11,660	.....	.....	.....	60,000
Balasore Port Fund	3,655	4,169	9,422	2,700	.....
Hospital Port Dues	19,397	26,775	15,612	16,984	.....
Calcutta Jetty Fund	968	3,539	.....	.....	.....
Strand Bank Fund	25,049	52,382	.....	.....	.....
Cemetery Fund	51	.....	.....	.....	.....
Copying Fee Fund	.....	9,957	42,966	39,049	38,000
Chittagong Port Fund	.....	19,563	38,536	26,947	.....
Chyebassa Road Fund	.....	.....	.....	988*e*	.....
General management of Wards and Attached Estates.	.....	.....	.....	50,404	52,000
Assignment for the improvement of Government Estates.	.....	.....	.....	16,734	54,000
Total ...	5,45,446	19,22,915	50,32,737	91,00,976	1,34,43,200
Closing balance ...	5,24,147	12,75,397	26,31,521	−2,71,447	−91,547
Grand Total ...	10,69,593	31,98,312	76,64,258	88,29,529	1,33,51,653

d Taken under "*District Road Fund.*"

e Taken under *Town Fund.*

f This sum includes an amount of 102 lakhs as estimated grants from Provincial "Contributions" to enable District Committees to liquidate their estimated liabilities.

Statement of Receipts and Charges of

Trust Funds.	RECEIPTS.				
	Actuals.				Regular estimate, 1875-76.
	1871-72.	1872-73.	1873-74.	1874-75.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Abdool Gunny Scholarship Fund ...	185	474	337	337	.....
Bethune School Committee	580	1,673	1,705	56	.....
Bird Scholarship	294	525	417	417	.....
Donnelly Prize	20	20	20	20	.....
Doorga Charan Laha Scholarship ...	3,012	3,032	3,008	1,539	.....
Edinburgh Scholarship	16	32	32	32	.....
Forbes' Memorial	237	237	260	1,736	.....
Goodeve Prize	28	28	28	28	.....
Goodeve Scholarship	146	147	148	147	.....
Hindu College	3,804	4,002	4,044	4,042	.....
Kally Narain Scholarship	.....	.....	.....	.....	.....
Lewis' Medal	12	32	22	.....	.....
Maharajah Scindiah's donation to the Presidency College	217	99	100	100	.....
Ranee Katyanee's Scholarship	297	297	300	300	.....
Maharajah Scindiah's donation to the Madrissa	38	20	20	20	.....
Mozufferpore School	1,109	.....	45	90	.....
Ooterparah School	6,898	8,739	10,110	1,417	.....
Pearson Scholarship	... .	175	45	.....	.....
Rungpore School	3,898	1,118	.....	.....	.....
Soorjee Kanto's Scholarship	.....	.....	480	.....	.....
Hurbullub Narain Sing's Scholarship...	.....	.....	.....	.....	.....
Williamson's Assam Education Fund.	2,283	5,856	4,544	.....	.....
Bhudruck Charitable Dispensary ...	291	292	.....	381	.....
Bunwari Lall's Hospital and Bridge ...	.....	7,685	.....	.....	.....
Shah Bunwari Lall's Serai and Building	.....	168	4,260	11,000	.....
Chinsurah Poor Fund	4,681	1,560	.....	1,561	.....
Chuprah Hospital	813	4,184	1,576	2,022	.....
Chuprah Government School	.....	1,990	.....	2,895	.....
Mirza Mahomed Hossein's Serai and School	.....	606	993	1,047	.....
Prince Golam Mahomed's Trust ...	14,683	13,365	12,550	43,516	.....
Promotho Nath Roy	252	1,441	252	.....	.....
Unochattra	2,701	2,200	3,647	3,410	.....
Prosono Nath Roy	4,689	4,619	5,905	5,138	.....
Burdwan Relief	.....	1,007	10,000	998	.....
Mitford Hospital	15,746	12,817	10,925	.....	.....
Boat Registry	2,657	2,406	2,486	2,270	.....
Hackney Carriage Fund	16,392	18,504	17,344	17,426	.....
Sheriff's Fees	3,738	3,030	3,239	3,704	.....
Steam-boilers	7,460	7,212	10,245	10,345	.....
Steam-boat Survey Fee Fund	360	1,308	517	560	.....
Norman Testimonial Fund	.....	.....	.....	254	.....
Vizianagram Scholarship	.....	.....	.....	.....	.....
Dacca Committeegunge Fund	.....	.....	.....	.....	.....
Cyclone Relief	987	.....	998	.....	.....
Hooghly College Fund	64,776	79,686	.....	.....	.....
Total	1,63,301	1,90,587	1,10,601	1,16,808	1,98,000
Opening balance ...	46,190	35,877	*a*37,890	31,530	51,098
Grand Total ...	2,09,491	2,26,464	1,48,491	1,48,338	2,49,098

a There is a difference of Rs. 140 between the closing balance of 1872-73 and the opening

Local Funds from 1871-72 *to* 1875-76.

Trust Funds.	Disbursements.				
	Actuals.				Regular estimate, 1875-76.
	1871-72.	1872-73.	1873-74.	1874-75.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Abdool Gunny Scholarship Fund ...	.....	572	312	312	.....
Bethune School Committee	.....	.....	.....	.....	.....
Bird Scholarship	493	467	479	481	.....
Donnelly Prize	20	20	20	20	.....
Doorga Charan Laha Scholarship ...	2,663	2,657	2,724	2,368	.....
Edinburgh Scholarship	.....	32	32	32	.....
Forbes' Memorial	240	232	255	285	.....
Goodeve Prize	26	28	28	28	.....
Goodeve Scholarship	146	144	144	132	.....
Hindu College	12,760	2,596	2,753	2,700	.....
Kally Narain Scholarship	.....	46	46	28	.....
Lewis' Medal	.....	.....	25	227	.....
Maharajah Scindiah's donation to the Presidency College	.....	.....	89	.....	.....
Ranee Katyanee's Scholarship ...	155	160	197	202	.....
Maharajah Scindiah's donation to the Madrissa	.....	.....	.....	.....	.....
Mozufferpore School	1,767	3,288	2,427	.....	.....
Ooterparah School	11,173	7,210	7,448	6,735	.....
Pearson Scholarship	16	94	21	.....	.....
Rungpore School	.....	1,557	.....	.....	.....
Soorjee Kanto's Scholarship	.....	.....	166	152	.....
Hurbullub Narain Sing's Scholarship	.....	.....	.....	100	.....
Williamson's Assam Education Fund	508	4,247	7,662	5,717	.....
Bhudruck Charitable Dispensary ...	.....	301	656	310	.....
Bunwari Lall's Hospital and Bridge...	.....	3,802	.....	171	.....
Shah Bunwari Lall's Serai and Building	.....	1,816	6,411	2,449	.....
Chinsurah Poor Fund	1,568	1,570	1,516	1,659	.....
Chuprah Hospital	998	1,277	1,853	1,527	.....
Chuprah Government School	.....	1,337	3,225	287	.....
Mirza Mahomed Hossein's Serai and School	.....	585	1,019	1,028	.....
Prince Golam Mahomed's Trust ...	11,543	12,423	12,279	33,223	.....
Promotho Nath Roy	578	253	252	84	.....
Unochattra	1,329	424	4,423	3,777	.....
Prosono Nath Roy	4,636	8,624	6,169	5,992	.....
Burdwan Relief	17	.....	10,000	.....	.....
Mitford Hospital	15,479	11,058	11,695	2,758	.....
Boat Registry	6,241	2,467	2,118	813	.....
Hackney Carriage Fund	14,743	18,247	18,710	14,541	.....
Sheriff's Fees	1,112	5,471	3,205	1,412	.....
Steam-boilers	7,159	7,110	7,152	7,195	.....
Steam-boat Survey Fee Fund	116	437	1,450	515	.....
Norman Testimonial Fund	.....	.....	.....	.....	.....
Vizianagram Scholarship	.....	4	.....	.....	.....
Dacca Committeegunge Fund	.....	141	.....	.....	.....
Cyclone Relief	.....	.....	.....	.....	.....
Hooghly College Fund	78,127	88,008	.....	.....	.....
Total ...	1,73,614	1,88,714	1,16,961	97,240	1,57,000
Closing balance ...	35,877	37,750	31,530	51,098	92,098
Grand Total ...	2,09,491	2,26,464	1,48,491	1,48,338	2,49,098

balance of 1873-74, which is also noticed in the "Local Funds" statement of accounts.

Statement of Receipts and Charges of Municipal Funds from 1871-72 *to* 1875-76.

Municipal Funds.	Receipts.					Municipal Funds.	Disbursements.				
	1871-72.	1872-73	1873-74.	1874-75.	1875-76.		1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Municipalities Act III of 1864 ...	4,65,759	5,38,915	5,09,540	4,87,953	.....	Municipalities Act III of 1864 ...	4,74,063	5,36,965	5,57,635	4,42,543	.....
Towns Act VI (B. C.) of 1868 ...	4,17,431	4,56,337	4,59,739	4,74,535	.....	Towns Act VI (B.C.) of 1868 ...	4,30,488	4,62,899	5,07,097	4,95,188	.....
Chowkidaree Act XX of 1856 ...	1,10,118	1,21,770	2,43,301	1,00,702	.....	Chowkidaree Act XX of 1856 ...	1,06,471	1,19,665	1,37,188	1,17,470	.....
Total ...	9,93,308	11,17,022	12,12,580	10,63,190	10,70,000	Total ...	10,11,022	11,19,529	12,01,920	10,55,201	10,82,000
Opening balances ...	1,61,135	1,43,421	1,40,914	1,51,574	1,59,563	Closing balance ...	1,43,421	1,40,914	1,51,574	1,59,563	1,47,563
Grand Total ...	11,54,443	12,60,443	13,53,494	12,14,764	12,29,563	Grand Total ...	11,54,443	12,60,443	13,53,494	12,14,764	12,29,563

Abstract Account of Local, Municipal, and Trust Funds, from 1871-72 *to* 1875-76.

Heads.	Receipts.					Heads.	Disbursements.				
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimate.		1871-72.	1872-73.	1873-74.	1874-75.	1875-76, regular estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Local Funds ...	5,36,098	26,74,165	63,89,002	61,98,008	1,36,23,100	Local Funds ...	5,45,446	19,22,915	50,32,737	91,00,976	1,34,43,200
Municipal Funds ...	9,93,308	11,17,022	12,12,580	10,63,190	10,70,000	Municipal Funds ...	10,11,022	11,19,529	12,01,920	10,55,201	10,82,000
Trust Fund ...	1,63,301	1,90,587	1,10,601	1,16,808	1,98,000	Trust Funds ...	1,73,614	1,88,714	1,16,961	97,240	1,57,000
Total ...	16,92,707	39,81,774	77,12,183	73,78,006	1,48,91,100	Total ...	17,30,082	32,31,158	63,51,618	1,02,53,417	1,46,82,200
Opening balance ...	7,40,820	7,03,445	14,54,061	28,14,625	−60,786	Closing balance ...	7,05,445	14,54,061	28,14,625	−60,786	1,48,114
Grand Total ...	24,33,527	46,85,219	91,66,244	1,01,92,631	1,48,30,314	Grand Total ...	24,35,527	46,85,219	91,66,244	1,01,92,631	1,48,30,314

Closing balances.

From the foregoing statement it will be seen that the general financial result of all these funds is that the year 1875-76 closes with a balance as follows:—

				Rs.
Local Funds	...	...	...	91,547
Municipal Funds	...	...	...	1,47,563
Trust Funds	...	...	...	92,098

Adjustment of accounts of District Road Funds.

The abnormal receipts and expenditure under head of District Road Fund for 1875-76 is due to the settlement of famine accounts. As explained in the previous chapter on Provincial Services, an estimated expenditure of Rs. 1,02,00,000 was provided for under head of Contributions to enable Government to make grants to District Road Committees, in order that District Committees may in their turn meet the liabilities they had incurred in carrying on relief operations. This sum therefore appears on both the receipts and charges side of the accounts under head District Road Fund, and thus swells the figures for 1875-76.

Proposed levy of contribution from District Road Fund for famine expenditure.

The Supreme Government, in passing orders for the adjustment of the famine accounts of the Bengal province, called for a particular report of the financial condition of such of the local funds of Bengal which had been appropriated for famine works, and asked for an expression of the Lieutenant-Governor's matured opinion upon the question whether these funds could properly be required to make any contributions towards the heavy expenditure incurred by the Imperial Government. The District Road Fund and the District Road

Account were in fact the only local funds whose income had been appropriated for famine relief works. His Excellency in Council did not wish in any case to make demands upon the funds of districts in which no famine relief expenditure took place, nor did the Supreme Government wish to embarrass the funds of the distressed districts themselves. But if the funds of these districts had the means of making any contribution to the general expenditure without too much embarrassment, the Government of India thought that they should certainly be required to do so to the best of their ability.

The question is now under the Lieutenant-Governor's consideration, but for the purposes of this review the subject need not be noticed here.

CHAPTER V.

Estimate for 1876-77.

ALTHOUGH this review is for the quinquennial period from 1871-72 to 1875-76, yet it seems a pity to close the pamphlet without saying a word on the prospective state of the finances for 1876-77, especially as the budget estimates for that year have all been passed by Government.

It has been shown that the opening balance under head of Provincial Finance for the year 1876-77 was fixed by the orders of the Government of India at 5 lakhs, and the following statement will exhibit the estimated receipts and charges of Provincial and Local Finances in Bengal during the year 1876-77, as compared with the figures of the regular estimates for 1875-76.

Provincial Finance.

Major Heads.	Receipts. 1875-76.	Receipts. 1876-77.	Major Heads.	Expenditure. 1875-76.	Expenditure. 1876-77.
	Rs.	Rs.		Rs.	Rs.
I.—Imperial Allotment	1,10,78,000	1,10,78,000	I.—Refunds	22,000	23,000
II.—Jails	9,61,250	9,06,200	II.—Jails	16,90,000	16,07,573
III.—Registration ...	6,51,000	7,10,000	III.—Registration ...	4,68,000	5,30,924
IV.—Police	68,950	67,600	IV.—Police	40,00,000	41,59,436
V.—Education ...	5,00,000	4,97,500	V.—Education	25,53,000	24,67,236
VI.—Medical	1,60,000	1,68,240	VI.—Medical	13,50,000	12,89,356
VII.—Printing	59,970	57,100	VII.—Printing	2,15,000	3,56,542
VIII.—Marine	300	300	VIII.—Marine	480	796
IX.—Miscellaneous ...	1,00,000	1,28,960	IX.—Contribution ...	1,02,00,000	.....
X.—Public Works ...	1,28,500	1,19,000	X.—Miscellaneous ...	1,25,000	1,28,100
			XI.—Minor Establishments.	3,61,000	3,88,517
			XII.—Public Works ...	33,28,000	25,69,000
			XIII.—Petty Construction and Repairs.	63,400	64,575
			XIV.—Rents, Rates, and Taxes.	1,80,000	1,84,900
Debt heads ...	3,05,000	3,00,000	Debt heads ...	3,40,000	3,00,000
	1,40,12,970	1,40,32,900		2,48,95,880	1,41,59,955
Provincial Reserve ...	902,000	16,29,503	Provincial Reserve ...	10,09,000	14,02,448
	1,49,14,970	1,56,62,403		2,59,04,880	1,55,62,403
Opening balance ...	.....	5,00,000	Closing balance ...	.....	6,00,000
		1,61,62,403			1,61,62,403

Local Finance.

Local Funds ...	1,36,23,100	38,81,514	Local Funds ...	1,34,43,200	37,94,181
Municipal Funds ...	10,70,000	10,81,141	Municipal Funds ...	10,82,000	11,58,925
Trust Funds ...	1,98,000	94,082	Trust Funds ...	1,57,000	81,911
	1,48,91,100	50,56,737		1,46,82,200	50,35,017
Opening balance...	—60,786	1,48,114	Closing balance ...	1,48,114	1,69,834
	1,48,30,314	52,04,851		1,48,30,314	52,04,851

APPENDIX.

No. 3334, dated Fort William, the 14th December 1870.

RESOLUTION—By the Government of India, Financial Department (Accounts).

THE Governor-General in Council is satisfied that it is desirable to enlarge the powers and responsibility of the Governments of presidencies and provinces in respect to the public expenditure in some of the civil departments.

2. Under the present system, these Governments have little liberty and but few motives for economy in their expenditure: it lies with the Government of India to control the growth of charges, to meet which it has to raise the revenue. The Local Governments are deeply interested in the welfare of the people confided to their care; and not knowing the requirements of other parts of the country, or of the empire as a whole, they are liable, in their anxiety for administrative progress, to allow too little weight to fiscal considerations. On the other hand, the Supreme Government, as responsible for the general financial safety, is obliged to reject many demands in themselves deserving of all encouragement, and is not always able to distribute satisfactorily the resources actually available.

3. Thus it happens that the Supreme and Local Governments regard from different points of view measures involving expenditure; and the division of responsibility being ill-defined, there occur conflicts of opinion injurious to the public service. In order to avoid these conflicts, it is expedient that, as far as possible, the obligation to find the funds necessary for administrative improvements should rest upon the authority whose immediate duty it is to devise such measures.

4. This is the more important, because existing imperial resources will not suffice for the growing wants of the

country. Writing of roads and communications in October 1869, the Government of India in the Public Works Department stated that it had for some years "been satisfied that to attempt to provide and maintain all the roads required for the intercommunications of so vast a territory from the ordinary revenues would be to enter on an altogether impracticable task. The matter," it was added, "has been before this Government on several occasions since 1862, and the view now taken of it has already received, in general terms, the approval of the Secretary of State. It is only by a judicious system of local assessment and control that what is needed can be accomplished."

This is not less true of some other departments of the administration.

5. The Supreme Government is not in a position to understand fully local requirements, nor has it the knowledge necessary for the successful development of local resources. Each province has special wants of its own, and may have means for supplying them, which could not be appropriated for imperial purposes. A tax adapted to the circumstances of one part of the country may be distasteful or inapplicable elsewhere; and everywhere rates may be proper for provincial or local purposes which could not be taken for the imperial revenue.

6. These principles are now generally recognised, and important steps have been already taken to develope provincial resources. The Government of Bombay has for some years raised a considerable revenue for local purposes. Important measures to the same intent are under the consideration of the Legislative Council of Madras. The Government of Bengal is maturing a scheme, in accordance with the decision of the Secretary of State, for the levy of a rate for local objects in the Lower Provinces of Bengal. In all the other provinces of India provincial revenues have long been raised, and measures for increasing them are now being devised.

7. These measures have been promoted chiefly to provide for urgent administrative wants, the means for which are not otherwise forthcoming. It is expedient that the funds so raised should be intercepted to any considerable extent for objects the cost of which has been hitherto defrayed from the general revenues, even though such objects be of

an admittedly local character. Moreover, the Governor-General in Council is not desirous that the demands on the people for provincial purposes should be indefinitely or too rapidly increased.

8. It would have been satisfactory had His Excellency in Council been able to propose the enlargement of the power and responsibility of the Local Governments without charging upon local resources any part of the existing imperial expenditure. This cannot be done; but it has been determined to make as small a demand upon these resources as possible. At the same time, it should be remembered that the relief of the imperial finances has been a principal object in the discussion of such measures on former occasions.

9. The income tax of six pies in the rupee, imposed for the current year, was never intended to be permanent; and the Governor-General in Council has already announced a resolution not to renew the tax for next year at this high rate unless some unforeseen contingency compels him to do so.

10. It was thought at first that the income tax could not be reduced to the desired extent without imposing upon local resources almost as large a sum as might be given up. Anticipations made so long before the beginning of the financial year must be uncertain; but, as far as the Governor-General in Council can now judge, it will be possible next year to give substantial relief from existing taxation without the substitution of any considerable new burden.

11. The Government of India is accordingly pleased to make over to the Governments, under certain conditions to be presently set forth, the following departments of the administration in which they may be supposed to take special interest, and to grant permanently from the imperial revenue for these services the sum of £4,688,711, being less by £330,801 only than the assignments made for the same services in 1870-71 :—

Jails.	Printing.
Registration.	Roads.
Police.	Miscellaneous Public Improvements.
Education.	Civil Buildings.
Medical services (except ("*Medical Establishments.*"*)	

A statement (A) is appended explanatory of the method by which the assignments to be thus made have been calculated.

* By "*Medical Establishments*" here is meant the first subdivision of the Grant 22, Medical Services, as hitherto made.

This statement shows the estimated receipts and charges under the first six of these heads during the current year, the "Police" charges in Bombay and the North-Western Provinces having been slightly reduced by the final adjustments necessary, in consequence of the Government becoming liable for the superannuation allowances of the force.

12. The figures entered for "Roads," "Civil Buildings" and "Miscellaneous Public Improvements," are the grants for this year, exclusive of the sum of £135,679 reserved for certain works detailed in Appendix B, which will not in future be a charge upon Local Governments, but will be separately provided for by the Supreme Government. The portion of this £135,679 reserved in each province bears the same proportion to the grant made to the province for the current year that the expenditure in the province upon the reserved works has borne during the last five years to the whole expenditure under these three heads.

13. To the £1,168,701 thus assigned for "Works," £327,236 has been added for "Establishments" and "Tools and Plant," being the proportion of the current year's grants for these purposes which appertains to that share of the total grants for "works" of all kinds which is transferred. This £327,236 has been distributed among the presidencies and provinces in the proportions in which the larger sum of £1,168,701 has been distributed. The Governments will henceforth provide themselves with "tools and plant" without the intervention of the Government of India. The future arrangements in regard to "establishments" cannot be settled without detailed correspondence. For the year 1871-72 the Supreme Government will continue to provide "establishments" as heretofore, and each presidency or province must bear a share of the cost in the proportion which the estimated outlay upon "works" from provincial funds* bears to the total estimated outlay upon "works," ordinary and extraordinary, imperial and provincial, in all India. It is to be clearly understood that Local Governments must maintain in efficient repair existing lines of through communication, such as the trunk roads, unless authorized by the Supreme Government to abandon them.

14. The actual permanent imperial assignments for "provincial services" will be then as follows, all receipts

* "Provincial Funds" here does not include existing "Local Funds."

heretofore credited in connection with these services being given up to the provinces in which they accrue :—

	£
Oudh	206,948
Central Provinces	261,263
Burmah	275,332
Bengal	1,168,592
North-Western Provinces	640.792
Punjab	516,221
Madras	739,488
Bombay	880,075
	£4,688,711*

15. In calculating these allotments, £350,000 has been deducted rateably from the grants made to the several provinces in 1870-71. But it has been thought expedient to remit the deduction (£19,199) which would thus fall upon British Burmah, the circumstances of that province being exceptional. No additional deduction has been made from the other provinces in consequence of this concession to Burmah.

16. These assignments will not be classified in the financial statement and in the imperial estimates and accounts, but will appear under a single new head, Provincial Services. The imperial revenue will continue to bear such charges for the absentee and superannuation allowances of officers on establishments now transferred as have hitherto appeared in the Home accounts, or under other heads in the Indian accounts. But it would be inconvenient and difficult to maintain any distinction between these officers and officers who are paid from other local funds, or who may be added hereafter for "provincial services." Questions of some importance regarding this and other like details will have to be settled hereafter.

17. Unless some fiscal misfortune, such as a heavy loss in the opium revenue, or national disaster—such as war or severe famine—occurs, the Governor-General in Council will maintain for the future the assignments for Provincial Services at the amounts now fixed. They will not in any case be reduced without previous consultation with the Governments.

18. For the coming year the provincial service estimates should be immediately prepared upon the basis of

* If it be found, when the accounts of the year 1870-71 are made up, that the actual expenditure during that year for the official postage of the services affected exceeds the amount of the grants for that purpose, then the several assignments will be once for all increased by the difference.

these assignments, which may be distributed, at the discretion of the Governments, among the several departments for which they will now be responsible. Any portion of the assignments made to any province that may be unspent at the end of the year will not lapse to the imperial revenue, but will remain at the disposal of the Local Government. The estimates and accounts of these Governments should therefore open and close with balances brought and carried forward. They should show not only the receipts and charges of the new "provincial services," but also the income and expenditure of all existing local funds; it being understood, of course, that the Governments are not relieved by this resolution from any legal or equitable obligation which may govern the appropriation of any particular local fund. It is essential that the estimates and accounts of all the presidencies and provinces should be uniform, and the precise forms to be used will be settled by the Supreme Government. The imperial financial year must be the provincial year of account.

19. Each Local Government will publish its own yearly estimates and accounts in the local Gazette, together with a financial exposition (which should, where possible, be made before the local Legislative Council) analogous to that annually made in the Legislative Council of the Governor-General. The several estimates and accounts will be compiled, and a general statement for all India published, as a supplement to the imperial estimates and accounts.

20. In preparing its estimates for the coming year, each Government will have to consider without delay how any deficiency in the ways and means for its "provincial services" can most conveniently be supplied.

21. The financial control which is thus entrusted to the Local Governments is to be exercised subject to the following conditions* :—

I.—Without the previous sanction of the Government of India—

(1) no appointment is to be created with a salary of more than Rs. 250 a month; and no addition is to be made to the pay and allowances of any officer if they exceed, or would after the addition exceed, Rs. 250 a month;

* It must be understood that these conditions are prescribed for the present tentatively, and that they are subject to revision as experience may require.

(2) no *class* or *grade* of officers is to be created or abolished, and the pay of no *class* or *grade* of officers is to be raised;

(3) no addition is to be made to the pay or allowances of any individual or class of officers that would lead to increase in the emoluments of any public servants doing duty in the same province whose pay and allowances are charged to the imperial revenues. The Government of India reserves to itself the right to forbid alterations in rates of pay or allowances which in its opinion would produce inconvenience in other provinces;

(4) no moneys are to be removed from the public treasuries for investment;

(5) no services now rendered to other departments at the charge of the departments made over to the control of the Local Governments are to be diminished, and no services now rendered to these departments at the charge of other departments are to be increased.

II.—The rules of the Supreme Government in respect to leave of absence, and absentee, deputation, and superannuation allowances, are to be observed.

III.—Returns, accounts, and estimates, are to be submitted to the Supreme Government in such forms, and at such times, as may be prescribed.

22. The Governor-General in Council is fully aware that this resolution will effect a wide change in Indian administration. It has been adopted after long and careful consideration, in the hope that it will be received by the Governments in the spirit in which it is promulgated. The Governor-General in Council believes that it will produce greater care and economy, that it will import an element of certainty into the fiscal system which has hitherto been absent, and that it will lead to more harmony in action and feeling between the Supreme and the Provincial Governments than has heretofore prevailed.

23. But beyond all this there is a greater and wider object in view. Local interest, supervision, and care, are necessary to success in the management of funds devoted to education, sanitation, medical charity, and local public works. The operation of this resolution in its full meaning

and integrity will afford opportunities for the development of self-government, for strengthening municipal institutions, and for the association of Natives and Europeans to a greater extent than heretofore in the administration of affairs.

24. The Governor-General in Council is aware of the difficulties attending the practical adoption of these principles; but they are not insurmountable. Disappointments and partial failures may occur; but the object in view being the instruction of many peoples and races in a good system of administration, His Excellency in Council is fully convinced that the Local Governments and all their subordinates will enlist the active assistance, or, at all events, the sympathy, of many classes who have hitherto taken little or no part in the work of social and material advancement.

25. The additional powers of financial control which will now be assumed by the Government must be accompanied by a corresponding increase of administrative responsibility. It is the desire of the Governor-General in Council to confine the interference of the Supreme Government in India in the administration of the "provincial services" to what is necessary for the discharge of that responsibility which the Viceroy in Council owes to the Queen and her responsible advisers, and for the purpose of securing adherence to the financial conditions now prescribed, and to the general policy of the Government of India.

26. The procedure of the departments of "Registration," "Jails," and "Police," is to a large extent governed by law. No law exists upon the subject of "Education," but the policy of the Government has been declared and prescribed in despatches* from the Secretary of State, the authority of which, and of the rules sanctioned by the Government of India regarding "grants-in-aid" and other matters of general principle, is not affected by this resolution.

* Such as No. 49, dated 19th July 1854.
Such as No. 4, dated 7th April 1859.
Such as No. 1, dated 23rd January 1864.
Such as No. 5, dated 12th May 1870.

27. Subject to these general restrictions, the Governments will henceforth enjoy full liberty in the expenditure of the funds appropriated to "Provincial Services." It must, however, be understood that in thus divesting himself of control, the Governor-General in Council divests himself also to a large extent of his former responsibility. If responsibility for expenditure is retained, control cannot be renounced.

28. The Governor-General in Council delegates to the Local Governments this large additional share of administrative power without hesitation or distrust, believing that it will be exercised with wisdom, liberality, and prudence.

ORDERED—That copies of this Resolution be forwarded—

1*st.*—To each Local Government, with the intimation that, subject to the approval of the Secretary of State, complete effect will be given to the Resolution in the coming year, and that Local Governments should at once make all their arrangements in anticipation of this sanction.

2*nd.*—To the Home and Public Works Departments for information, and for any further orders that may be necessary in those departments. The Public Works Department must adjust its estimates for the coming year in conformity with the orders herein contained.

3*rd.*—To the Controller-General for information. He is requested, with reference to paragraph 18, to submit a form of estimates and accounts for general use. He will be good enough also to issue to Accountants-General any subsidiary instructions that he may think necessary.

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

APPEN

Assignments to be made for "PROVINCIAL SERVICES" *in accordance with*
ment, No. 3334, *dated*

	GRANTS, 1870-71.								
	Jails.	Registration.	Police.	Education.	Medical Services (except Medical Establishment).	Printing.	Roads and Miscellaneous Public Improvements.	Civil Buildings.	Proportion of "Public Works Establishments."
	£	£	£	£	£	£	£	£	£
Oudh	26,922	.....	103,269	26,056	5,499	7,609	32,900	20,090	13,777
Central Province ...	27,881	3,509	130,607	27,864	11,770	3,640	63,403	14,406	20,230
British Burmah ...	32,777	.....	139,253	10,998	6,460	3,000	63,100	23,959	22,635
Bengal	218,210	36,609	555,[illegible]	234,385	89,713	41,732	157,800	111,370	69,984
North-Western Provinces	88,394	20,129	348,135	103,528	27,607	25,302	82,636	63,341	37,954
Punjab	58,204	11,623	289,950	64,909	24,935	14,106	84,200	39,710	32,217
Madras	91,983	22,970	350,730	90,052	61,696	25,840	123,880	58,506	47,421
Bombay	73,440	25,372	388,708	118,271	74,852	27,050	121,900	107,500	59,644
Total ...	617,811	120,212	2,306,409	676,063	302,532	148,279	729,819	438,882	303,862

DIX A.

the Resolution of the Government of India in the Financial Depart-
14th December 1870.

		Estimated Receipts, 1870-71.								
Proportion of "Tools and Plant."	Total.	Jails.	Registration.	Police.	Education.	Printing.	Total.	Total net assignment, 1870-71.	Proportion of £350,000.	Permanent assignment now made.
£	£	£	£	£	£	£	£	£	£	£
1,060	237,182	1,575	.....	10,586	1,482	1,080	14,723	222,459	15,511	206,948
1,556	304,866	6,000	5,500	12,520	.....	.....	24,020	280,846	19,583	261,263
1,741	303,923	9,420	.....	18,671	500	.....	28,591	275,332	19,199	275,332
5,383	1,520,943	110,385	40,000	70,363	42,012	2,000	264,760	1,256,183	87,591	1,168,592
2,920	799,946	11,154	35,030	51,730	11,050	2,160	111,124	688,822	48,030	640,792
2,478	622,332	.....	20,694	41,724	5,000	.....	67,418	554,914	38,693	516,221
3,648	876,726	7,300	34,000	32,350	6,900	1,260	81,810	794,916	55,428	739,488
4,588	1,001,325	664	30,141	14,000	10,480	.....	55,285	946,040	65,965	880,07
23,374	5,667,243	146,498	165,365	251,944	77,424	6,500	647,731	5,019,512	350,000	4,688,711

Appendix B.

Schedule of Works for which separate funds will be hereafter provided from the Imperial Revenue.

Buildings and Offices of the following Departments:—

Opium (not including the Board of Revenue's Office in Calcutta).

Mint and Currency.

Post Office.

Telegraph.

Offices of the Supreme Government.

Viceregal residences.

Imperial Museum ...	Calcutta.
Stamp and Stationery Office...	Calcutta.
Surveyor-General's Office ...	Calcutta.
Treasury Buildings ...	Calcutta.
Bishop's Palace	Calcutta.
Godavery works ...	Reserved as Imperial for the present.
Kurrachee Harbour Improvement	Reserved as Imperial for the present.

Such military roads as have been till the current year provided for from the grant for "Military Works."

Reg. No. 3346—100—3-7-76.